

PAUL J. FISHMAN  
United States Attorney

CAROLINE D. CIRAOLO  
Acting Assistant Attorney General

WARD W. BENSON  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 227  
Ben Franklin Station  
Washington, DC 20044  
Telephone: (202) 514-9642  
Email: wardlow.w.benson@usdoj.com  
*Counsel for the United States*

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,	)	
	)	Case No. 14-cv-03055
Petitioner,	)	
	)	
v.	)	
	)	
ELI CHABOT and	)	
RENEE CHABOT,	)	
	)	
Respondents.	)	

**PETITIONER THE UNITED STATES OF AMERICA'S MOTION TO REOPEN AND  
FOR CONTEMPT**

NOW COMES THE UNITED STATES OF AMERICA to move this court to reopen this case and to order respondents Eli Chabot and Renee Chabot to show cause why the Court should not hold them in contempt of its order dated October 3, 2014.

As stated more fully in the attached memorandum, this court ordered respondents to produce all records demanded by the summonses issued to them by the Internal Revenue Service. Respondents have failed to produce any records and so are in violation of this Court's

order. Accordingly, the Court should order the Respondents to show cause why the Court should not hold them in contempt.

In support of this motion, the United States has attached its memorandum, the declaration of Angelina Grasty, correspondence from counsel for the Chabots, and a proposed order.

WHEREFORE petitioner the United States of America hereby moves this Court for entry of an order, in the form of the proposed order attached hereto, reopening this case and ordering respondents Eli Chabot and Renee Chabot to show cause why the Court should not hold them in contempt of its prior order.

Date: January 11, 2016

Respectfully submitted,

CAROLINE D. CIRAOLO  
Acting Deputy Assistant Attorney General

/s/ Ward W. Benson  
WARD W. BENSON  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 227  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: 202-514-9642  
Email: wardlow.w.benson@usdoj.gov

**CERTIFICATE OF SERVICE**

I certify that the foregoing MOTION TO REOPEN AND FOR CONTEMPT was filed with the clerk of the court on January 11, 2016, using the CM/ECF system, which will send notification of such filing to all parties appearing in said system.

I further certify that it was served on counsel for the respondents, Richard Levine, by email to rlevine@rhtax.com and by first class mail to:

Richard A. Levine  
Roberts & Holland  
825 Eighth Avenue, 37<sup>th</sup> Floor  
New York, NY 10019-7498

/s/ Ward Benson  
WARD BENSON